

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****
(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 0802 Plains Elem 45 Sanders

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: **\$0**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2006	51	159,145	111,923	107,292	
2007	56	160,777	111,381	106,484	0
2008			110,895	106,330	0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 1,632

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 3,120

Per-student amount for FY 2007----- 2,871

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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APPLICANT TOTALS LOCAL FUNDS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2006	51	159,145	98,572	60,573	
2007	56	160,777	100,896	59,881	0
2008					0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 -692

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

NO

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

NO

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 1,188

Per-student amount for FY 2007----- 1,069

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Plains Elem 0802

PRC Fund Program Function Object	2006 Value	2007 Value
Paradise Elem 0808		
	.00	.00
District/Coop Totals	0.00	0.00

Plains Elem 0802

01	General Fund			
280	Special Education - Local and State			
1XXX	Instruction			
1XX	Personal Services - Salaries	53207.91		64200.15
2XX	Personal Services - Employee Benefits	12900.66		12464.40
4XX	Purchased Property Services	1099.46		.00
5XX	Other Purchased Services	1002.19		380.31
6XX	Supplies and Materials	4714.15		1545.30
21XX	Support Services - Students			
1XX	Personal Services - Salaries	102.94		340.25
2XX	Personal Services - Employee Benefits	.62		58.38
4XX	Purchased Property Services	.00		22.00
5XX	Other Purchased Services	.00		100.00
6XX	Supplies and Materials	6.29		442.84
14	Retirement Fund			
280	Special Education - Local and State			
1XXX	Instruction			
2XX	Personal Services - Employee Benefits	9571.35		10377.35
272	2XX Personal Services - Employee Benefits	352.76		357.82
21XX	Support Services - Students			
2XX	Personal Services - Employee Benefits	583.58		413.19
272	2XX Personal Services - Employee Benefits	143.14		73.56
82	Interlocal Agreement Fund			
280	Special Education - Local and State			
1XXX	Instruction			
1XX	Personal Services - Salaries	12111.33		11783.40
2XX	Personal Services - Employee Benefits	2005.58		425.47
5XX	Other Purchased Services	477.55		701.93
6XX	Supplies and Materials	351.18		30.52
21XX	Support Services - Students			
1XX	Personal Services - Salaries	3763.20		1640.75
2XX	Personal Services - Employee Benefits	372.54		173.77
5XX	Other Purchased Services	417.91		151.67
	District/Coop Totals	103,184.34		105,683.06

Linda McCulloch Superintendent
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Division of Special Education
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Helena, MT 59620

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by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Plains Elem 0802

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Plains H S 0803						
01 General Fund						
280 Special Education - Local and State						
1XXX Instruction						
		1XX	Personal Services - Salaries		41454.99	37887.12
		2XX	Personal Services - Employee Benefits		6262.89	6113.26
		3XX	Purchased Professional and Technical Services		.00	53.00
		5XX	Other Purchased Services		613.43	922.61
		6XX	Supplies and Materials		1419.42	3766.58
21XX Support Services - Students						
		1XX	Personal Services - Salaries		58.50	29.25
		2XX	Personal Services - Employee Benefits		.36	.22
		4XX	Purchased Property Services		.00	18.00
		6XX	Supplies and Materials		.00	56.78
14 Retirement Fund						
280 Special Education - Local and State						
1XXX Instruction						
		2XX	Personal Services - Employee Benefits		6146.39	6244.43
21XX Support Services - Students						
		2XX	Personal Services - Employee Benefits		4.63	2.29
District/Coop Totals					55,960.61	55,093.54
Prime Applicant Totals					159,144.95	160,776.60